

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

*NOTE: There is one Extraordinary issue to the Official Gazette, Series I No. 22 dated 31-8-95 namely Extraordinary dated 5-9-95 from pages 233 to 234 regarding Notification from Department of Personnel.*

### GOVERNMENT OF GOA

Education Department

#### Notification

9/4/79-EDN

Whereas vide Government Notification No. 9/4/79-WET dated 4-3-1983, published in the Official Gazette, Series I, No. 50 dated 10-3-1983 (hereinafter called the 'said Notification'), declared certain monuments including Reis Magos Fort as specified in the Schedule appended thereto to be a protected monument under the Goa, Daman and Diu Ancient Monuments and Archaeological Sites and Remains Act, 1978 (Act 1 of 1979) (hereinafter called the "said Act");

And whereas vide Government Notification No. 9/4/79-EDN dated 22-3-1995, published in the Official Gazette Series I, No. 52 dated 30-3-1995, the Government of Goa had given two months' notice of its intention to declare that the said Reis Magos Fort, shall cease to be a protected monument under the said Act (hereinafter called the 'proposed declaration');

And whereas the Government of Goa has considered the objections/suggestions received from the public on the proposed declaration.

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 3 of the said Act, 1897 with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the said Notification as follows:—

In the Schedule to the said Notification, the entry at Serial No. 14 shall be omitted.

By order and in the name of the Governor of Goa.

G. J. Prabhudessai, Under Secretary (Education):

Panaji, 16th August, 1995.

Department of Community Development and Panchayats

DIRECTORATE OF PANCHAYATS

#### Notification

17/28/DP/ACT-AUDIT/95

The following Draft Rules which are proposed to be made under section 184 and 187 of the Goa Panchayati Raj Act, 1994 (Goa Act No. 14 of 1994) is hereby pre-published as required by sub-section (1) of section 240 of the said Act, 1993, for information of the persons likely to be affected thereby and notice is hereby given that the said Draft Rules will be taken into consideration by the Government on expiry of thirty days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the Draft Rules may be forwarded to the Secretary to the Government of Goa, Panchayat Department, Secretariat, Panaji before the expiry of thirty days from the date of publication of this Notification in the Official Gazette.

#### DRAFT RULES

In exercise of the powers conferred by sections 184, 187 read with sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Act 14 of 1994) and in supersession of the Goa, Daman and Diu Village Panchayat (Accounts and Audit and Custody of Funds) Rules, 1963, the Government of Goa hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Panchayats (Accounts, Audit and Custody of Funds) Rules, 1995.

(2) They shall come into force at once.

#### SECTION (II)

2. *Definitions.*— In these rules unless there is anything repugnant in the subject or context,—

(a) "Act" means the Goa Panchayat Raj Act, 1993 (Act 14 of 1994);

(b) "Auditor" means the Director of Accounts and/or his deputies or any other person appointed by the Director of Accounts to perform the duties of an auditor;

(c) "B.D.O." means The Block Development Officer of the concerned Block;

(d) "Bank" means the State Cooperative Bank or any other Scheduled Bank;

(e) "Director" means the Director of Panchayat;

(f) "Director of Accounts" means Director of Accounts of the Government of Goa;

(g) "Form" means the form appended to these rules;

(h) "Panchayat Fund" means the fund referred to in section 161 of the Act;

(i) "Year" means the financial year commencing from 1st of April, and in the first year of functioning, the date from which Panchayat starts functioning, and ending on 31st of March.

### SECTION (III)

#### General Principles and Rules

3. (1) A Panchayat Fund shall be jointly administered by the Secretary and the Sarpanch of the Panchayat and shall be held in the Bank.

(2) Such sums as may be specified by the Director shall also be held in the Panchayat Office.

4. (1) The Secretary and the Sarpanch of the Panchayat shall jointly operate the Accounts of the Panchayat Fund;

(2) The Secretary and the Sarpanch shall be responsible for the safe custody of the moneys kept in the Panchayat Office.

(3) The Secretary shall furnish a security in such form and for such amount as may be specified by the Director.

(4) The Director may also demand a security from such persons as are actually in charge of cash transaction of a Panchayat, if he deems necessary, in such form and for such amount as may be specified by him.

5. The Secretary shall not without the previous sanction of the Government, make any addition to, alteration in or modification of, any register or form specified in these rules or introduce any new form.

6. The Secretary may, for administrative convenience, maintain such Registers as may be auxiliary to the account books specified in these rules. But such Registers will not be recognised as account books specified in these rules.

7. The accounts shall be maintained separately for each year.

8. The accounts shall be kept in the language in which the Panchayat decided to keep its proceedings under rule 40 of Goa Panchayat (Meetings) Rules, 1995.

9. All books of accounts and registers shall be strongly bound. No accounts shall be prepared in loose sheets or loosely bound vouchers.

10. Cash book and Receipt books shall be serially machine numbered and each page shall be stamped with the Panchayat Seal. Certified by B.D.O. or the Officer authorised by the Director. The pages of all other accounts books shall also be serially numbered. No page shall be torn or removed from any account book. Pages may, when necessary, however be cancelled by drawing a line through them and writing "Cancelled". Such cancellation should be attested by the Secretary and the Sarpanch.

11. No erasures or overwritings shall be made in any account books. Corrections shall be made, if required, in red ink by drawing a line through the wrong entry and writing the correct figure in a nearby space. All such corrections shall be properly attested by the Secretary and the Sarpanch.

12. All money transactions to which any member, Secretary or an employee of a Panchayat is a party in his official capacity, shall forthwith and without any reservation be brought to account in the appropriate register and all money received by such member, Secretary or employee shall form part of the Panchayat Fund. Any person paying money for being credited to the Panchayat Fund will present it to the Secretary or the person authorised to collect such sum.

13. As soon as any sum is received by a person authorised to receive, a receipt in Form No. 4 duly signed and dated shall be issued out of a Printed Book containing the receipt form in duplicate by using double sided carbon. The original receipt shall be made over to the person concerned and the carbon duplicate shall be retained for record.

14. Any person having a claim against Panchayat shall present a voucher duly receipted and stamped with a receipt stamp for such value as specified under the Indian Stamp Act and the rules made thereunder.

15. The bills shall be prepared and signed in ink. No payment shall be made on a voucher or order signed by a person other than the Secretary. No money shall be paid on a voucher or orders signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. After payment, every voucher shall be kept on record in such manner as may be specified by the Director of Accounts, Goa.

16. Every voucher shall bear or have attached to it an acknowledgement of the payment, signed by the person for whom or in whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the Secretary and endorsed if necessary by his superior officer shall be placed on record. Full particulars of the claim shall invariably be set forth.

17. Date of payment shall whenever possible noted by the payees in their acknowledgement. If for any reason, such as illiteracy on the presentation of a receipt in anticipation of payment, it is not possible to note the date of payment by the payee, the date of payment shall be noted by the Secretary under his initials.

18. In the case of payment made by remittance through post office, the postal money order receipt shall be kept with the voucher. In the case of payment for articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the item paid for shall be kept with the voucher.

19. No duplicate or copy of a receipt granted for money received or of a bill or other document for payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from, or paid to a certain person.

## CHAPTER II

### Forms of Accounts and how to be maintained

20. The accounts of a Panchayat Fund shall be maintained in the forms appended to these Rules in accordance with the instructions given in the said forms and the provisions of the following instructions.

(i) *General Ledger*:— A record of the current account of the Fund under para 1 shall be maintained in a General Ledger — Abstract Register in Form No. 1, under the different minor detailed heads. This Ledger shall be maintained in two volumes — one for receipts and the other for expenditure and one page allotted to each minor, detailed head.

(ii) *Control Ledger*:— In addition to the General Ledger a Control Ledger shall also be maintained in Form No. 2 to record totals of transactions under all minor detailed heads, within a budget group in a month as recorded in the General Ledger.

(iii) *Cash Book*:— All the transactions of one day shall be entered in a cash book in Form No. 3 on that day and each entry in the cash book shall be attested in the appropriate place by the Secretary of the Panchayat. At the end of the day, the closing cash balance should be separately exhibited as cash on hand and cash in the Bank. On the last working day of the month, a certificate shall be recorded in the cash book to the effect that cash on hand has been physically verified and closing balance agrees both with cash on hand and cash in Bank as verified from the Pass Book certificate.

(iv) *Receipt and Register of Receipts*:— All payments must be fully supported by payee's bills and receipts. Save as otherwise provided, all receipts of money shall be acknowledged by a receipt in Form No. 4. A Register of Receipt Book shall be maintained in Form 5 and shall be kept with the stock of new and returned Receipt Books under lock and key on the responsibility of the Secretary.

(v) *Register of Properties and Assets*:— All property vested in the Panchayat shall be entered in a Register of Properties and Assets in Form No. 6. In addition to all items of furniture and other equipment, this Register shall contain a list of buildings, land and the like which is vested in

the Panchayat. Whenever any property is acquired or disposed of, it shall be entered in the Register of Properties and Assets.

(vi) *Assessment and Demand and Collection Register*:— A list of all persons liable to pay any rate, tax, cess or fee and the amount to be paid by them in respect of each such rate, tax, fee shall be maintained separately for assessment in Form No. 7 and demand and collection in Form No. 8. The Secretary of the Panchayat shall be responsible for causing preparation of such Assessment and Demand and Collection Registers and maintaining the same in the office of the Panchayat.

(vii) *Register of Conditional Grants sanctioned during the year*:— A Register shall be maintained in Form No. 9 for record of conditional grants given for special and specific purpose (under section 160 of the Act or under any special orders and expenditure therefrom.

21. *Monthly and Annual Accounts*:— (a) Every Panchayat shall, at the end of each month as well as at the end of the year, prepare an Account in Form No. 10 showing the receipts and payments classified under the several Heads of Account contained in the Budget Estimates.

(b) The totals of the details under each head of receipt and payment as given in account shall agree with the figure under the same heads in the General Ledger.

(c) The details of the balance in the office and in the Bank shall be separately shown in the account and a certificate that the closing balance as shown in the accounts has been compared with that shown in the cash book and the Bank Pass Book, Certificate, and found to be correct shall be appended to the account. A memo explaining the difference if any, shall also be attached to the Certificate. Certificate showing the 'Monthly Closing Balance' in the Account shall be obtained and kept on record.

(d) The accounts shall be checked by the auditors with reference to the Account Books.

22. *Pass Book*:— (a) The Pass Book of the Bank will be under the lock and key of the Secretary.

(b) He shall examine the Pass Book/certificate from time to time and shall immediately call the attention of the Bank to any discrepancy that may appear.

## CHAPTER III

### Audit

23. (i) The accounts of a Panchayat shall be audited once a year by the Director of Accounts.

(ii) Detailed checks to be exercised during audit will be specified by him.

(iii) Test audit may be made by the Audit Officer of the Government of Goa as and when considered necessary by him.

(iv) The auditing officer in his report shall certify as to whether the accounts of a Panchayat are main-

tained in the manner specified and grants made are spent as authorised.

24. The Audit Officer shall within one month after the completion of audit shall submit a copy of the audit report to the Panchayats and to the Chief Executive Officer.

#### CHAPTER IV

25. (i) The budget estimate of a Panchayat shall be prepared by the Secretary in Form No. 11 appended to these rules not later than 15th February and forwarded to the concerned B. D. O. not later than 1st of March.

(ii) Suitable minor and detailed heads may be added to the budget heads as specified in Form No. 11 as may be necessary with the approval of the concerned B. D. O. in consultation with the Director of Accounts.

(iii) A copy of the revised and Supplementary Budget Estimates shall be forwarded to the Director within 15 days of its approval by the Panchayat.

(iv) All budget estimates, original, revised and supplementary shall be passed before the Financial Year to commence on the first day of April next following and the budget as passed by the Panchayat shall be forwarded to the Zilla Panchayat if any before such date as fixed by the Government.

#### CHAPTER V

##### Miscellaneous

26. *Preservation of Accounts Records*.— All the account records shall be preserved for such time as may be specified by the Director of Accounts from time to time and no account record shall be destroyed without his written permission.

By order and in the name of the Governor of Goa.

G. G. Kambli, Director of Panchayats & Ex-Officio Joint Secretary.

Panaji, 11th August, 1995.

#### LAW (LEGAL & LEGISLATIVE AFFAIRS) DEPARTMENT

##### Notification

7-17-95/LA

The Goa Town and Country Planning (Amendment) Act, 1995 (Goa Act 19 of 1995) which has

been passed by the Legislative Assembly of Goa on 14-7-1995 and assented to by the Governor of Goa on 18-8-1995, is hereby published for general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 21st August, 1995.

### The Goa Town and Country Planning (Amendment) Act, 1995

(Goa Act No. 19 of 1995) [18-8-1995]

AN

ACT

further to amend the Goa, Daman and Diu Town & Country Planning Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth year of the Republic of India as follows:—

1. *Short title and commencement*.— (1) This Act may be called the Goa Town and Country Planning (Amendment) Act, 1995.

(2) It shall come into force at once.

2. *Amendment of section 20*.— In sub-section (3) of section 20 of the Goa, Daman and Diu Town and Country Planning Act, 1974 (hereinafter referred to as "the Principal Act"), after clause (ii), the following shall be inserted, namely:—

"(iia) All the Members of Legislative Assembly representing a planning area;"

3. *Amendment of section 30*.— After sub-clause (3) of section 30 of the principal Act, the following shall be inserted namely:—

"(4) After the coming into operation of Outline Development Plan and defining the Zone thereof, the conversion shall be in conformity with the contents of an Outline Development Plan and in accordance with such procedure as may be prescribed;"

Secretariat Annexe,

Panaji,

Dated: 21-8-1995.

B. S. SUBBANNA,

Secretary to the Government of Goa,  
Law Department (Legal Affairs)